

THE *James Anderson*
ACCOMPTANT'S *Ed. 1745*
Pocket-Companion :
A
MANUAL, *Ed.*

Instructing Merchants, Gentlemen of Estates and others to begin their Books, carry on their Business, and make a Balance ; where nothing is omitted which can occur in the Course of Trade.

To which is added,

The Method of catching and curing *Cod-Fish, Ling, Tusk, Scab* and *White Herrings*, with TABLES shewing the CHARGES and PROFITS on FISHING, and DIRECTIONS about boyling OY L.

By *John Drimmond* Merchant. *K*



EDINBURGH, Printed in the YEAR M. DCCXXVIII.

(Price sticht 2 Shill. Sterl.) *Ed. 1745*



To the Right Honourable

The GOVERNOUR,

The Honourable

The Deputy-Governour,

And the DIRECTORS of the

Bank of Scotland,

This is humbly Dedicated

By

Their most obedient humble Servant,

JOHN DRUMMOND.

T H E P R E F A C E.

*T*HE following Sheets were only design'd for the Heads of my Discourses, to these Noblemen and Gentlemen whom I instruct in Merchant-Accompts. But being prevail'd on to publish them at the Desire of some of my very good Friends, I here take an Opportunity to apologize to all who have done me the Favour to subscribe for my Sett of Books; and promise, tho' the Day appointed has been put off, I shall publish them with all possible Dispatch.



T H E



T H E

Accomptant's Pocket-Companion.



O Man can pretend to enter upon Business, before he rightly understands a distinct Method of keeping his Accompts in such Order, as at any Time he can satisfy himself and every Person with whom he trades, how the State of Affairs stands betwixt them.

ALSO, how he has disposed of such Goods, Houses, Ships, or other Effects, which he had either purchased, or were left to him: Whereby he knows to whom he is Debtor, or who are Debtors to him.

THE Words *Debtor* and *Creditor*, being so well understood by the very meanest in every civil Society, it is not worth while to give their Etymology, and scarce to tell, that by *Debtor*, is meant the Person owing, and by *Creditor* the Person to whom he owes, or who gives him Credit.

Merchant-Accompts being a Branch of the Mathematicks, are so much improved, that a perfect Knowledge of them is almost become a Science, because every Thing terminates in a clear Demonstration.

IF therefore a Man, by Practice, makes himself Master of keeping his Accompts fair, by giving every Accompt the proper Title, and making every such Accompt justly Debtor or Creditor where it ought to be; he himself at any Time can adjust or ballance every Accompt: And in Case of Death, his Friends or Creditors will find no Difficulty in it: So that his Family cannot suffer; and his Character of having been an exact Man, will remain after him, to the great Satisfaction of his Posterity.

THERE is no Manner of Mystery in keeping clear Accompts, tho every Man frames a Method to himself, according to the Nature of his Trade; yet all must in the End exactly ballance, if you observe to charge the proper Debtors, and discharge the proper Creditors.

FIRST, When a Man launches out into Trade, he is to make a just Inventory of his Stock, such as *Money, Goods, Houses, Land-Estate, Ships* and *Debts* owing to him, either in Accompt by Bond, Bill, or other Security.

AND in Regard Men of Business are presumed to owe to others, and that their real Estate is not what is contained in the above Inventory, but what remains after Deduction of the Debts which he owes: Therefore these Debts must be carried in to your Books immediately following the Inventory.

TO guide you in forming this *Inventory*, your *ready Money* comes first in View, and naturally is the first Article.

YOU are to notice in what Town, what Place of the Town, and what Part of any Building your *Houses* are, valuing them

as they cost ; or, according to the Estimate put on them. If you have more as one in a Town, keep the Prices of each within the Line, and extend the Value of all to the out Column.

YOU are to give the Name of, and Place where your *Land-Estate* lies, valuing it at the Number of Years purchase it is worth. Neither will it at all be amiss if you insert a general Abstract of the *Rent-Roll*.

SUCH *Goods* as are sold by Weight, and contained in Cask, Bales, &c. notice the Numbers of such Cask, &c. wherein they are contained, the gross Weight of Goods and Cask, and the nett Weight, which is the Remainder, after the Tare (or Weight of the Cask) is subtracted from the Gross.

ALL Cask, Bales, Packs, &c. ought to be numbered.

GOODS sold by Measure must have the Number, Pieces, and Measure of each Piece.

IN all other Goods, notice the Quantity ; after which the Value, as they cost.

SOME in their Inventory value Goods as they do desire to sell them ; but I know no Reason for this, but to make a Man appear rich by his Inventory, and, at ballancing, his Gain appear little.

YOU are to name your *Ships*, their Burden and Value, as they cost, Reparations included.

IN *Debts* due to you, add to the Person's Name the Nature of the Debt, the Tenor of the Obligation, the Time when payable, and the Sum due ; and just so by Debts which you owe.

TO *Journalize* all the Branches of your Inventory, by giving each Accompt a proper Title :

Ready Money is commonly exprest by the Word [CASH] which.

which is derived (as Mr. *Colinſon* rightly obſerves) from the *Italian* Word [*CASSA*] a Cheſt ; whence we make that Cheſt in which our Money is, *Debtor* for what Sums we receive and put into it ; and *Creditor*, by what Sums we take out, and pay from it.

Houſes, Land-Eſtate, Goods, and Perſons owing you, are *Debtors*, by the Title under which they go.

AND becauſe every *Debtor* muſt have a *Creditor*, we give the Word [*STOCK*] Credit by each of the above Accompts, and make it *Debtor* to every Man to whom we owe.

THUS having finiſhed your Inventory, it will be of great Uſe and Eaſe to you to keep a *Ware-Houſe-Book*, which ſaves the Trouble of giving every little Sale of Goods, a Poſt in your *Journal* and *Leger*.

OPEN this Book with both Sides in View : Upon the Top, for a Title, you name the *Goods*, and *Ware-Houſe* or *Cellar* where they ly ; upon both Sides you have a Column for the Date.

ON the Left hand ſide keep an Accompt of ſuch Goods you receive in ; 1^{ſt}, The Day, 2^d, The Perſon from whom, the Ship or Place from whence, 3^d, The Number and Quantity of the Goods received.

ON the oppoſite Side you accompt for the Diſpoſal of them ; 1^{ſt}, The Date, 2^d, The Method of Diſpoſal, either for ready Money to Perſons, or ſhip'd off for Adventures, 3^d, The Numbers and Quantities ſo diſpoſed of.

WHEN you ſee by the *Ware-houſe-Book* what Goods are diſpoſed of for ready Money, you are to make *Caſh* Debtor for that Sum, and give the Accompt which goes under the Title of theſe Goods Credit for the Quantity ſold, and the Value ſold for.

WHAT

WHAT you sell to any Man, you must charge to his Account, giving the Goods Credit therefore ; and just so, when you ship them for Adventures. At ballancing this Book, you see what Goods are on hand.

BECAUSE there are Charges which must necessarily be laid out upon Goods; it is very proper you keep a Book of *Incident Charges*, wherein you are to take the Day when, and every particular Sum paid upon such Goods: All which being added when the whole Sale is made, comes as a Charge upon the Goods.

NEXT proceed to minute every Transaction of your Trade in the *Memorial* or *Waste-book*, in a very distinct Stile, yet couching the Narrative in as few Words as reasonably you can.

OBSERVE to make all Additions or Subtractions in a Column or Columns within the Out-Column, that you may carry the real Sum to be debited or credited distinctly out, which not only gives you easy Journalizing, but the different Columns make a handsome and beautifull Post.

IF no Man is concerned with you in any Branch of Trade, you keep only

Proper Accompts.

IF you sell a Parcel of Goods for ready Money,

I. Write in the Memorial, *1st*, The Date of Sale. *2d*, The Quality of the Goods. *3d*, The Numbers of Cask, Bales, Pieces, &c. *4th*, The Quantity sold. *5th*, The Price sold for. (as so much *per Lib. Ell, &c.*) And *6th*, Extend the Sum to the outward Money Column.

B

IN

IN the Purchase or Sale of Goods, the Name of them is the Title of the Accompt, either as *Debtor* or *Creditor*: Because, tho, when I buy Goods from any Man, I am, properly speaking, Debtor to that Man, yet the Consideration of that Debt being for these Goods; I make the Goods Debtor to him, and give them Credit for every Sale made of them. So at ballancing the Accompt of Goods, I find what I have gain'd or lost upon such a Commodity. Whence you naturally see when *Cash* is *Debitor*, the *Goods* so sold must be *Creditor* by *Cash*.

H. Observe the same Method to minute buying of Goods. And since *Cash* is *Debtor* for the Sum I receive for Goods sold, and these *Goods* *Creditor*: By the same Parity of Reason, *Goods* bought for *Ready Money* are *Debtor* and *Cash* *Creditor* for the Sum paid therefore.

III. Selling *Goods upon Time*, minute the Bargain, 1st, The Quality. 2^d, The Quantity. 3^d, The Price sold for. 4th, The Time when payable. And 5th, Extend the Sum.

To give the proper *Debtor* and *Creditor*, you'll consider, by what I said before, the *Person buying* being *Debtor*, I devolve my Right upon the *Goods* which now become *Creditor*.

WHEN you buy *Goods* you only reverse the *Debtors* and *Creditors*.

IV. When you sell *Goods* in the way of *Barter*, (that is, I give one Commodity for another) after narrating the Transaction and extending the Sum, which is the Value of the Goods so exchanged;

You plainly see *Goods received* are *Debtor*, and the *Goods delivered* *Creditor*.

IN Cases of Buying you still change the *Debtors* and *Creditors*.

V. You sell Goods.

PART for Cash.

——— for another Man's Obligation assign'd to you.

——— for Goods in Barter.

——— payable in Time.

MINUTE the Transaction by the following Example,

29th May.

SOLD to John Dickinson 56000 Weight Iron, at 2 Pence per l.

FOR which received in Cash, - L. 66 13 4

Thomas Davidson's Bond assign'd - 100 0 0

400 Bolls Wheat at 10 sh. per Boll - 200 0 0

Payable 12. August - 100 0 0

L. 466 13 4

To Journalize, this Post.

Cash - - Debtor L. 66 13 4

Thomas Davidson - Debtor 100 0 0

WHEAT 400 Bolls - Debtor 200 0 0

John Dickinson - Debtor 100 0 0

L. 466 13 4

IRON - - Creditor - 466 13 4

HAD John Dickinson only indorsed Davidson's Bill to me, or given me Precept on him, I shou'd made Dickinson my Debtor, because it is Time enough to give him Credit

when such Bill or Precept is paid, being only in a manner Security for a Sum, which if not paid, must recur upon the Drawer or Indorser.

I. If your *Houses* are pull'd down or burnt, in regard your Stock is diminished by their Value, the Title *Houses* is *Creditor* by *Gain* and *Loss*.

✂ N. B. The Words *Gain* and *Loss* we make the Name of an Accompt; whereby at ballancing our Books we find how much our Stock is increased or decreased since we commenced Trade.

THEREFORE making that Title *Debtor* to every Accompt I lose on, and *Creditor* by every Accompt I gain on, the Difference betwixt the *Debtor* and *Creditor* side, shows my nett *Gain* or *Loss*; that is, If the Sums on the *Debtor* side being collected, do not amount to the Sums on the *Credit* side; so much as it takes to ballance or make up the Value of the Sums on the opposite side, so much is my real Gain, and *è contra*.

II. When I sell a *House*, 1st, For *ready Money*, I give it Credit by *Cash*. 2^d, If upon Time, by the *Person* to whom sold. 3^d, If in *Barter*, by the Goods or other Effects. 4th, If the Bargain is part Money, part on Time, part Barter, observe the preceeding Example on Goods; consequently each or any of these Titles is *Debtor* to the *House* sold. After the same manner in Buying, *mutatis mutandis*.

MY *Land-Estate* being *Debtor* in the Inventory to *Stock* for the whole Value; we now come to find out the proper *Creditors*.

ALL the Branches in the *Rent-Roll* being the annual Gain, my Estate is yearly so much better'd: It would seem to follow, the Estate ought to be *Creditor* by *Gain* and *Loss*. Upon the
Main

Main it is so : Yet to be distinct in Accompting for this Estate, and to know how each different Branch is dispos'd of, please notice.

I. Barley, Oats, Wheat, Meal, Kain and other Eatables expended in the Family, also Services imposed on the Tenants, are to give the Estate Credit under the Title *Gain* and *Loss*, because they are sunk so, as never to come in, to any other Accompt.

II. If I sell any Part of the above Branches, *Cash*, the Person to whom, or Goods for which sold, gives *Credit* to the Estate for the Value.

III. If any of the Tenants owes all or any part of what he ought to pay, by his holding in the *Rent-Roll* ; it is evident they become *Debtors*, and the Estate is *Creditor* by them, classing them under the Title of *Out-standing Debts*. In this Case, what Carriages or other Work-duties are not served for, must be charged in Money, according to the Value laid on them in the Tenant's Tack.

OBSERVE always, in the Accompt you keep with such Tenants, be particular in narrating every Branch of the Revenue, for which he thus becomes your *Debtor*, and in accompting for Payments made by him, to give him *Credit* after the same manner as any other Correspondent.

IV. Also give the Estate *Credit* by *Gain* and *Loss*, for all Meliorations on the House, Gardens and Out-houses.

V. And by every Sum received as Part of the Money Rent, making *Cash Debtor*, and the Estate [not every Tenant] *Creditor*, because it is customary that the full of the *Rent-Roll* is paid in, every Year, tho' at different Terms. It will do well to carry in the Abstract after the following Method.

29. M A Y.

Thomas Davidfon my Rent Gatherer has cleared his Intromissions with my Estate.

Used in the Family,

Oats	50	Bolls	-	L.	16	13	4
Barley	60	—	-		20	0	0
Meal	100	—	-		50	0	0
Kain,	{ Hens	200	-	-	4	3	4
	{ Capons	50	-	-	1	13	4
Carriages,	{ Short	70	-	-	3	10	0
	{ Long	20	-	-	2	0	0
					—————L. 98 0 0		
PAID in, the Money Rent					100 0 0		
					—————L. 198 0 0		

By what is said, Gain and Loss is Debtor L. 98 for Family Expence. Cash is Debtor L. 100, for so much received. And my Estate is Creditor by both L. 198.

THE Book which you clear with your Tenants by, may be in the following Form.

ON the left Hand or Charge side, give 1st, The Man's Name. 2^d, The Room of Land he possesseth. 3^d, Every Particular he is to pay. And 4th, The Silver Rent.

John

John Thomson in Woodhead Croft 1718

Victual Rent.				Kaine.		Carriages.		Silver Rent.			
Wheat Bolls at L. 1 - -	Oats Bolls at L. - 6:8	Barley Bolls at L. - 6:8	Meal Bolls at L. - 10	Hens at 5 d	Capons at 8 d.	Short at 1 sh.	Long at 2 sh.	L.	sh.	d.	¹² pts.
40	50	60	100	200	50	70	20	100	-	-	-

ON the opposite side you have the same Columns with the Addition of one for the Dates of each Payment he makes, which you are to collect at the Term, when all the Payments ought to be complete; whereby you see, upon which of the Branches he is owing any Part of his Rent. Therefore having prepared the Rent-Book for the succeeding Year, the Rests come to be the first Article, as a Charge upon the Tenant in his next Accompt.

THESE may guide a Merchant who has a Land-Estate. I design hereafter a more full Discourse for the Aid of Chamberlains, and all other Officers about a Great Man's House, for their distinct clearing with their Lords.

I. When you keep an open Accompt with a Man, you make him *Debtor* to *Cash*, for what Money you pay to, or for him, narrating for what such Payment is made. 2d, For what Bills you remit or send him. 3d, For what Goods or other Effects you deliver or send him. And he is *Creditor*, 1st, By Money. 2d, Remises. 3d, By Goods you receive.

Ships are *Debtor* or *Creditor* the same way as Goods, viz. *Cash*, *Persons* buying or selling, and Goods in Barter.

Proper Adventures you shall understand, when we come to Accompts in Partnership.

You

You may keep an *Accompt* of *Interest*, which is *Debtor* to *Cash* for Annualrents paid me, and *Creditor* by such Sums as I pay to any who has my Obligation.

§ N. B. If you deal not much in Bonds, you need not keep this Title in your Books, but sink it in Gain and Loss, for there it must center at last.

THAT you may know your Expence, you make an *Accompt* of *Proper Charges*, in which you class (in separate Columns) Pocket Money, Diet, Lodging, Washing, Apparel, &c. This *Accompt* is *Debtor* to *Cash* for Money paid, and to Persons to whom I owe upon these Accounts, or to *Goods* given in Compensation of such Debts. It is *Creditor* by *Gain* and *Loss*, being so much of my Estate sunk for Living.

Bodomry, is when a Sum is lent and no Security, save a simple Bond given upon the Faith of the Arrival of a Ship at such a Port, and in regard, the Money is lost, if the Ship be cast away, there is a valuable Consideration above the common Interest or Exchange. This being a Hazard or Wager upon the Ship's *Bodom*, we give it the Title of

Bodomry Accompt, and is *Debtor* to *Goods*, *Cash*, &c. for the real Value of what I advance, and to *Gain* and *Loss* for the Consideration allowed for the Credit I give. If the Ship arrive safe, it is *Creditor* by *Cash* or *Goods*, when I am paid upon her Arrival; and by *Gain* and *Loss*, if she is cast away.

You keep an *Accompt* with Ship-Masters after the same manner as with any other of your Correspondents.

YouR *Household Furniture* is a Part of your *Stock*, that Title is *Debtor* to *Cash*, *Persons* from whom, and *Goods* for which purchased, and *Creditor* by *Ballance*, if still in Custody; then they become an Article in the next Inventory, as do all other Goods remaining on hand. If all or any part are dispos'd of, it is

is *Creditor* by the Title of the Accompt for that Transaction.

IF you keep an Accompt of *House-Rent*, it is *Debtor* to *Gain* and *Loss*, for what Rents you pay; and *Creditor* by *Cash*, for what Money you receive for Rents.

Family Expence need no Title, being naturally sunk into *Gain* and *Loss*.

As are *Wagers*, *Failziures* on Bargains, &c. therefore 'tis Time enough to carry them into your Books, when you gain or lose by them.

SOME People keep imaginary Accompts, such as *Delivery*, *Accompt of Goods bought and sold*, which are really unnecessary.

IF you want to know what you make on the Provision allow'd for Goods consign'd to you, it is done by keeping an *Accompt of Commissions*, which is *Creditor* by all the Provisions charged on your Correspondent, either for Sale or buying his Goods, and *Debtor* to *Gain* and *Loss*, being so much nett Gain added to your Stock. The same Way you can know what each Correspondent makes yearly by your Consignations.

MERCHANTS frequently give a valuable Consideration one to another, to run the Risque of Ship or Cargo they are concerned in, and is named *Insurance*, which diminishing the Profit on a Voyage, when you insure, may be added as a Charge upon the Adventure, therefore comes more properly into the Scheme of the Voyage, a Book for which you are to keep; the Method shall be described, with the manner of transporting it to the Journal.

WHEN you risque another Man's Adventure, and receive a Consideration in hand, which Merchants name *Præmio*, you are to keep an Accompt of *Insurance*, which is *Debtor* to *Gain* and *Loss*, and *Creditor* by *Cash* in the case of the Ship's Arrival.

IF the Ship is cast away, you have usually a Rebate for Payment of the Money, Value of which was insured on her. For what Money you pay, *Insurance* is *Creditor* by *Gain* and *Loss* for the Difference betwixt the *Præmio* and the present Payment; which being added to the Money it had Credit for before, upon Payment of the *Præmio* received, it is *Debtor* to *Cash* for the Money presently paid out, and ballances the opposite, and you see this Accompt closed.

TO avoid Multiplicity of Accompts, you can bring as many as your Paper can contain under one Title, giving them different Columns in the Leger, where every one ballances distinctly, as if they were separate Accompts.

THE different Commodities your Country affords, under the general Title of *Domestick Trade*.

AND such Men as I give not an Accompt to, I collect under the Title of *Domestick Correspondents*.

AND for Forreigners, *Correspondents* in such a Kingdom.

Accompts in Partnership

ARE, When a Society of *Merchants* enter in *Trade*, and resolve all the *Members* shall be jointly concerned in every Transaction. The Accompts are to be kept with no other Difference from *Proper Accompts*, save the Title at commencing their Partnership.

AT breaking up or clearing, after having found the nett *Gain* or *Loss* during their Trade; each Partner's Proportion must be brought into his *Particular Accompt*. If the Society gain, *Gain* and *Loss* is *Debtor*, to; if they lose, *Creditor* by every Partner for their Share.

SUCH

SUCH Societies entertain an Accomptant, or one of the Partners keeps the Company Accompts, with no other Difference from *Proper Accompts*, except making every Partner Debtor or Creditor, upon Receipts or Payments, as other Correspondents.

WHEN you keep your own private Trade, and take in a Partner or two in any *Adventure*, make *Cash*, *Bills*, or any other *Effects* given by him for his Share or Proportion, Debtor to such Man his *Particular Accompt*, and if he does not advance his Share, make him Debtor to the *Goods* hazarded on such Adventure. At the End of the Voyage when you find the nett Gain, give each Partner Credit for his Part of such Gain; if there is Loss on the Adventure, he must be debited with his Part of the Loss. In the first Case, *Gain* and *Loss* is Debtor to his *Particular Accompt*. In the last, That *Accompt* is Debtor to *Gain* and *Loss*.

To save a great many Posts in the Journal, and to make the Accompts of the Voyages you have Interest in, show the Gain or Loss at one View; we keep a Book under the Title of

Scheme of Voyages,

WHICH opens as the *Ware-House-Book*. On the one side, insert the *Invoice* of the outward Cargo and Charges added, on the opposite side the Accompt of Sales, as advised by your Factor, with the Charges deducted. On the first again, the *Invoice* of Returns ship'd by him with Charges added; opposite to it, the Sales of these Goods, as you collect them from the *Ware-House-Book*. By this Scheme you see the nett Gain or Loss upon the outward and inward Cargos in *Trading Voyages*.

UNDER all, if you trade with Partners, proportion the different Shares of *Gain* or *Loss*, to be carried to the *Particular Accompt* of each Person concerned with you.

A Factor Book

DIFFERS little from the first Part of the *Scheme-Book*; for on the first side you insert the *Parcels of Goods* sent you, with the *Marks* and *Numbers*: It may happen your Friend sends the *Prices* to guide you in the *Sales*. In this Case notice them regularly.

ON the opposite side, keep an *Accompt* of the *Sales*, deducting the *Charges* you pay on *Accompt* of these *Goods*, together with the *Commission* or *Provision* allowed for your *Trouble*.

I wou'd keep all consign'd *Goods* in this *Book*, untill the whole *Sale* is out, or that my *Correspondent* calls for his *Accompt*. At which *Time* I see by the *Ware-House-Book* what are sold, and what on hand.

MERCHANTS as well as *Masters* ought to keep in a *Ship's Book* the *Outrick*, and *Reparations* to be carried in to the *Scheme* of the *Voyage*. *Example.*

Accompt of Ship Isabel's Voyage

Sept. 12	Ship'd by J. D. on Board said Ship, John Spence Master. Consigned to A. W. for Accompt of J. D. J. B. and G. M. each $\frac{1}{3}$.	L. sh. d.	L. sh. d. $\frac{12}{Pts}$	L. sh. d. $\frac{12}{Pts}$
	Lafts	L. sh. d.		
	20 Lafts Salmond, at L. 2: 10: 0 } per Barrel. - - - }		600 - -	
	.7 - - - - - 2: 7: 6		199: 10 -	
27			799: 10 -	
	30--Herrings - - - - - 16: 8		300 - -	
	4-- Beef - - - - - 1: 3: 4		56 - -	
			356 - -	
	<i>Charges.</i>			
	Per Book of Incidentts - - - -		-3: 16: 7: 8	1159: 6: 7: 8
--- 24	Ship'd by A. W. at Dantzic.			
	<i>Sh. Lib.</i>		P. F.	
	526 Fine Iron			
	526 Scampaloon			
	526 Square			
	1578 P. F. At 16 per Sh. Lib. - -		25248	
	<i>Charges.</i>			
	At the Custom-house P. F. 150			
	Porterage - - - - - 50			
	Pramage - - - - - 60			
	Spent at Buying - - - - - 10			
	Commission at $2\frac{1}{2}$ per Cent. - 631 $\frac{1}{4}$		901 $\frac{1}{4}$	
			P. F. 26149 $\frac{1}{4}$	1743: 5: 5 - -
	Gain proportioned into			
	J. D. $\frac{1}{3}$ L. 830: 14: 4: 1 $\frac{1}{3}$			
	J. B. $\frac{1}{3}$ 830: 14: 4: 1 $\frac{1}{3}$			
	G. M. $\frac{1}{3}$ 830: 14: 4: 1 $\frac{1}{3}$			
	<u>L. 2492: 3- 4</u>			

Voyage to Dantzic, 1717.

Sept. 18	Sold at Dantzic by A. W. Laft.	P. F.	P. F.	L. sh. d. 12 Pts	L. sh. d. 12 Pts
	27. Salmond at P. F. 60 } per Barrel, }	19440			
	30. Herrings, —17	6120			
	4. Beef, —22	1056			
		—	26616		
	<i>Charges.</i>				
	Custom of Salmond, -	648			
	— of Herrings, -	360			
	— of Beef, - - -	: 48			
	Spent at Sale and Delivery, with other petty } Charges per Accompt, }	: 50			
	Commiffion at 2 ½ per Ct.	267 ½			
		—	1373 ¾		
	Net proceeds at 1 sh. 4 d. } per P. F. }	- -	25242 ½	1682: 16: 1: 0 1159: 06: 7: 8	
	<i>Gain'd,</i>	- - -	- - -	523: 09: 5: 4	
	<i>Sold here per Warehouse-Book.</i>				
Oct. 16	Sh. lib. 526 Fine Iron. 526 Scampaloon. 526 Square.				
	1578 at 1. 2 10 per St. lib.	1.3945			
	<i>Charges.</i>				
	Per Book of } L. sh. d. Incidents, } 166: 13: 4				
	Outrick per } Ships-Book, } 66: 07: 8				
		233.1	L. sh. d. 3711: 19: 0 1743: 05: 5		3711: 19: 0: 0
	<i>Gain'd,</i>	- -	—	1968: 13: 7: 0	
	<i>Total Gain.</i>	- - -	-	2492: 03: 0: 4	

See how to Journalize this on the opposite Side.

IN the preceeding *Scheme* and *Journal Post*, you have 1st, The *Invoice* of the outward Cargo. 2^d, The Sales Abroad. 3^d, The Gain on the Outward. 4th, The Returns ship'd by your Factor. 5th, Sales of the Goods as you collected them from the *Ware-House-Book*. 6th, The Gain on the inward Adventure. 7th, By adding the inward and outward, the Sum is the Total or nett Gain. 8th, You are to proportion that in three, the Number of, and the Gain of your Partners.

You see *Forreign Adventures Debtor* for the outward Cargo.

Domestick Trade Creditor by the Value of the Goods.

A. W. my Factor in *Dantzic*, Debtor for the Sum as they are sold.

Foreign Adventures Creditor by the Value, as it was before debited.

Gain and Loss Creditor by the Profits on the outward.

Again when A. W. ships the Returns.

Foreign Adventures Debtor for Cost and Charges.

A. W. - - - Creditor by the same Sum.

When the Goods are sold.

Cash Debtor, if paid for.

Persons Debtor, if sold on Time.

Goods Debtor for what remain on Hand.

Foreign Adventures Creditor, by the Value in my Factor's Invoice.

Gain and Loss Creditor by the Profit, and Debtor for the Loss.

AFTER you have proportioned your Gain,
Gain and Loss Debtor to }
And each of your Partner Creditor by } their Share.

IF thus you ballance each Adventure in Partnership, there is no Occasion to keep any other Accompt with your Partner, save his *particular Accompt*.

WHEN you trade Coast ways; in Place of the Title *Foreign*, use *Coasting Adventures* Northward or Southward.

IF any of the Society borrow from, or lend to the capital, consider them as private Men, to avoid keeping Accompts with them under different Titles, which may give Trouble and create Confusion.

MERCHANTS ought not to neglect keeping a Book for Port of *Letters*, because that is an Article charged to their Correspondent's Accompt; it may be kept, 1st, With a Column for the Correspondent's Name. 2^d, The Place of his Residence, or from whence he writes. 3^d, The Date of the Letter. 4th, The Day received, and it will not be amiss. 5th, The Day answered, which will be an Ease in any Case of Recourse to the *Letter-Book*. You need keep no Money Column, because Postage being always rated; you are only to value the Number of Letters: But if your Correspondent writes from different Places, keep a Money Column.

YOU see a small Column in the Journal for the *Folio*, where the Accompt which you make *Debtor* or *Creditor* is found in the Leger; therefore prepare a small Book, into which you carry all the Titles in the Leger, according to the initial Letters, by the *Alphabet*, adding the Number of the *Folio*, where the Accompt is; which Numbers, before you begin to transport, are to be placed in the Journal.

HAVING titled the *Leger* or *Great Book of Accompts*, make inner Columns for the Quantity, Quality and Numbers of your Goods, and the Names of the Correspondents you keep under a general Title. Proceed to transport. In this Work
there

there is no Difficulty if you observe ; when an Accompt is Debtor, to see what Title is Creditor, and write on the Debit side, To such an Accompt, and hint at the Reason of the Debt in few Words; then notice the Folio where the Creditor is found, and carry out the Sum. Example from the preceeding Journal Post.

IN Folio 5th, is the Title *Foreign Adventures*, which is Debtor, L. 1159: 6: 7: 8; and in regard *Domestick Trade* is Creditor, you write on the Debit side of F. A. to *Domestick Trade*, which is in Folio 6th; turn to the Credit side of it, and write, By *Foreign Adventures*, carrying the Quantity of *Salmon, Herrings* and *Beef* into their proper Columns.

Then *Correspondents in Poland, A. W. is Debtor.*

To *Foreign Adventures* l. 1159:6:7:8 } P.F. 25242 $\frac{3}{4}$ } l. 1682:16:1
To *Gain and Loss* - 523:9:5:4 }

And on the Credit side of each of these Accompts they are Creditor by *Correspondents in Poland* for their respective Sums, and so with all the other Parts of that Post, and any other that occurs to you.

BEFORE you ballance your Leger, carry the Incidents from the Book, where they are kept into the Journal, that you may debit every Parcel of Goods, except what you have already given *Cash* Credit for, in the Schemes of Voyages.

BALLANCE the *Ware-House-Book*, that you may carry what Goods are on hand in to the *Accompt of Ballance*, at the Value they cost.

SEE that you have rightly charged the Outrick of your Ships, in the proper Schemes.

WHEN you transport into your Leger, make a Prick or Mark at every Title of an Accompt you carry from the Journal,

nal, which you must carefully examine, that each *Debtor* and *Creditor* have its just opposite.

COMPARE the *Journal* with the *Leger*, that every Article and Sum is rightly carried in.

NOW to ballance, or close all the Accompts in the *Leger*,

SUM up the *Debtor* and *Creditor* side, and where you find a Difference, the least side must have the Addition of a Sum to make them equal. But to know what Title, whether Gain and Loss, or Ballance, you are to give that Sum which makes both sides equal; observe the following Instructions, noticing, when the Difference is expressed by the Word *To*, it falls on the *Debit side*, if by the Word *By*, it is on the *Credit side*.

<i>Cash</i>	closes	<i>To</i> or <i>By</i>	<i>Ballance</i> .
<i>Houses</i>	—	<i>To</i> or <i>By</i>	<i>Ballance</i> .
<i>Estate</i>	—	—	<i>By Ballance</i> .
<i>Mens Accompts</i>	—	<i>To</i> or <i>By</i>	<i>Ballance</i> .
<i>Goods</i>	—	<i>To</i> or <i>By</i>	<i>Gain and Loss</i> , if sold.
<i>Ditto</i>	—	—	<i>By Ballance</i> , for what are on hand.
<i>Ships</i>	—	—	<i>By Ballance</i> , if not sold.
<i>Foreign Adventures</i>	}	—	<i>To</i> or <i>By</i> <i>Gain and Loss</i> .
<i>Interest</i>	—	<i>To</i> or <i>By</i>	<i>Gain and Loss</i> .
<i>Gain and Loss</i>	—	<i>To</i> or <i>By</i>	<i>Stock</i> .
<i>Proper Charges</i>	—	<i>By</i>	<i>Gain and Loss</i> .
<i>Bodomry</i>	—	<i>To</i> or <i>By</i>	<i>Gain and Loss</i> .
<i>Household Furniture</i>	}	Closes	<i>By Ballance</i> .
<i>House</i>	}	==	{ <i>To</i> these to whom I owe, <i>By</i> these who owe me.
<i>Rent</i>	}	==	
<i>Outstanding Debts</i>	}	==	<i>By Ballance</i> .

STOCK

STOCK is the last Accompt to be ballanced, and closes *To*, or *By Gain* and *Loss*, as you are better or worse by your Trade, which you see by the Ballance of the Accompt under that Title. And on the Debit side, *To* ballance for your present real Estate.

HAVING made up the *Accompt* of *Ballance* from the closing of the other Accompts, the *Debit side* of it is the *Inventory* of the *Stock* upon which we begin to trade; and the *Credit side* is the *List* of what Debts you owe, which you carry in to your new Books for an *Inventory*, according to the preceeding Directions, and then go on to the Transactions in your Trade.

I thought proper to subjoin a short *Essay on Fishing*, to encourage all our Country-men in the Application and Improvement of the most beneficial *Branch* of our *Product*.

I refer you for applying these *Rules* to my *Sett of Books*, entitled, *Merchants Accompts made easy*.

F I N I S.






A short

ESSAY

Towards the METHOD of
Curing Cod and *Ling-Fish*, Dry and
Mud, *White Herrings* and *Seath-*
Fish; and some short Directi-
ons about boyling Oyl.





To the Merchants in Scotland.

GENTLEMEN,

Since nothing can more testify Generosity than boldly risking your Stocks, by exposing them to so many Hazards, such as dangerous Voyages, Enemies Ships, bad Mercats, and worse Creditors; you justly challenge the Protection of any Attempt for the Encouragement of Trade.

Having never seen any Thing of this Nature communicate to the Publick, I thought a vacant Hour could not be so well employed, as in giving a hint to some better Pen to improve upon the Subject of Fishing.

Several Attempts have been made to settle Fishing-Companies in our Northern Parts, which have failed, either by want of ready Money, or Necessaries to supply the Fisher-Men.

If this meet with Encouragement, I shall endeavour at some Directions, to settle such a Company upon a solid Foundation.

Mean while, I ask to be excused for any Omissions in this short Essay; and shall reckon my self happy to see my Country begin to flourish by any Advice I am capable to give about Trade.

The



The Method of curing Cod and Ling-Fish, Dry and Mud, White Herrings and Seath-Fish ; and some short Directions about boyling Oyl.

WE clearly see that the Almighty did not separate the World into Islands and Continent by interveening Seas, purposing, that one Part of Mankind should remain ignorant of the Condition of the rest of his fellow Creatures, by Reason of that watry Barracade ; seeing the Great GOD deign'd himself to be the first Sea Architect of that stupendous Fabrick the Ark.

THE Divine Providence so ordered the Product of different Countries, under their several Climates, that each Nation should want what Commodities their Neighbours super-abounded in.

BESIDES all our other Produce and Manufactures, these Kingdoms have so particular a Blessing bestowed upon them, by having their Seas stored with the best Fish in the World. It surprizes to find so few who adapt themselves to the Cure of *white-Fish* which is a Branch of Trade of the most universal De-

mand, by all Countries on this side the Line.

OUR Legislators, for encouraging their Merchants to enrich their Nation by such a valuable Trade, have given the Bounty of a *Draw-back* on Fish exported, very much exceeding the Duties on foreign Salt imported.

OUR Neighbours in *Holland* have rendred themselves a rich and flourishing People, by improving this inestimable Treasure, so wonderfully in a manner thrown into our Laps, which exposes our Neglect and Sloth to all trading Nations.

IN regard, many who would be very much inclined to risque Part of their Stock on so good a Design, may be ignorant of the Easiness and great Value of this Trade.

I shall endeavour at giving Directions to proceed in the Cure of *white dry Fish*; then give some Instructions about *mud or wet Fish*.

IN this, I shall follow the Method used for serving the nicest Market, *i. e. Hamburgh, Bremen, and all Germany.*

AND *first*, The Undertaker must make the necessary Preparations of

Tackle.

Boats. You are to consider what Part of the Coast you design to fish upon, and prepare your Boats accordingly.

IF your Country lies not in a strong Tide-way, your Boats may be strong built, consequently heavy,
and

and require the greater Number of Men in them, when the Weather is calm.

IF where you fish be in rapid and current Tides, your Boats ought to be light and clever for Rowing: And in such Seas you have always the best Fish.

FOR your *Lines*, you are to consider, 1st, The *Lines*. Depth of the Water where you fish, and it is to be observed, that the best and strongest Fish delight to swim on these Banks where the Water is deepest. 2^{dly}, The Number of Fish (always reckoning for the heaviest Size) your Boat is capable to carry a shore, allowing fewer for the greater Distance you set your Lines off Land.

TO one End of your Line make fast a Weight of *Lead*, or what else you please capable to sink the Line *Lead*. to the Bottom.

ABOUT three Fathom from the End, splice in a *Snout* or *Snude* of a smaller Line (which the Fisher-men *Snouts*. commonly make of Twine spun by themselves) of 3 or 4 Foot long, as the Tides are; if little Tide, the shorter Snout, to which your Hooks are made fast.

HAVING, as before considered, the Number of Fish your Boat can carry, fix so many *Snouts* at a Fathom Distance, at least each from other, upon your great Line or *Log*, which takes its Name from an Earth-worm so called, as you find convenient.

YOU are then to allow so much waste Line as the Water is deep, rather some Fathoms more as less; to this you are to fix your *Buoys*: These may either be two strong Ox Bladders, or a tanned Sheep's Skin blown up. *Buoys*.

WHEN

WHEN you set your Lines, take *Meiths* or *Marks* upon the Land, whereby you can find them in the Morning, for you always set in the Evening.

Hooks. IF you can get Foreign *Hooks*, they are much preferable to our own, altho that Manufacture might be much improved if Fishing was encouraged.

Haircloth. YOU must also provide *Hair-cloth*, which is wrought half Yard wide, we commonly have them from *Hamburg*.

Beach. LET the Place where your *Boats* land be where you have a *Beach* above high Water Mark, covered with pretty large round Stones if possible: If you have none naturally, you must of necessity make such an one by carrying and laying Stones, otherwise your Fish cannot dry, nor the Slime and Blood run from them.

Table. YOU are to have a *Table* to split your Fish on, this may be 7 Foot long and 3 Foot broad, of a convenient Height; this you carry down closs to the Sea when you split and clean your Fish.

Barrows. YOU are to have a sufficient Number of *Hand-Barrows*.

Knife. YOUR splitting *Knife* ought to be at least 6 Inches in the Blade, and the Handle capable to receive the full Grasp of a large Hand of this Shape.



House. YOU ought to build a *Store-House* closs to the Beach, big enough to suit your Trade.

Fish-Fats. LASTLY, you are to make *Fish-Fats*, in Number conform to the Quantity of Fish your Boats can catch; they are made of Oak Plank, 1 $\frac{1}{2}$ Inch thick, deep, a good

Reach, broad 4 Foot, and at least 6 or 7 Foot long. The Seams are to be nicely caulked and well pitched by a Carpenter, and tarred every Spring. In the Bottom you have two Holes to let out the Pickle.

HAVING made these necessary Provisions, you are to keep in your Storehouse every little thing the poor Fisher-men have Occasion for.

Cure.

IF your Business can afford it, you ought to entertain a Splitter; he can instruct others whom you may settle at the different Places where your Boats land.

THE Benefit of this is great, because a Fish when nicely split, shows to vast Advantage in a Foreign Market.

A curious Splitter begins under the Tongue, and cuts down to the Navel, he throws away the Bone so far, the rest remains with the Fish; he leaves a little of the small Part of the Bone, which we call the *Feather*.

YOU ought to suppress a Custom the Fishers have, of splitting at Sea, unless each Boat has a Man who can do it well; because thereby you lose the Tongues and Soams, which are delicate when salted.

CLEAN the Head and Lug, which is the Extremity of the thin Part of the Belly, and let no Blood remain on the Fish; wash them well in the Sea, and throw them on a Heap to drain the Glut from them.

COVER the Bottom of the Fish-Fat with Salt, lay the Backs of the first Fish down, cover the Bellies with Salt; lay the next Fish Belly to Belly; observing this Method until the
E Chist

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Chist or Fat is full, or the Fish all laid. Be sure to salt the Lug well, for the Fish begins to spoil first in that Place.

WHEN the Salt begins to melt to Pickle, lay heavy Stones on the Fish; this squeezes the Glit from them, and makes them clear when dry.

LET the Fish ly untill the Salt is intirely run to Pickle, which may be in two Days, take them out and wash them well in the Sea, lay them out on their Backs single upon the Beach.

EVERY Night lay them in Pairs Belly to Belly; when they are half dry, upon the least Rain, clap them together in Pairs, or tofs their Backs up.

WHEN thus half dry, every Night make them up in *Horses*, i. e. lay down the first Layer in a Circle, so wide as you design your Horse, the Backs down; then heap on to make it narrow at Top; this you cover with the Hair-cloath in Rain.

EVERY Morning, with the Sun, lay out your Fish to dry; you can know when throughly dry, by taking the Fish by the Tail, hold it up, and if well cured, it is almost so stiff as to stand in your Hand. & N. B. The Fish are good, if clear.

WHEN your Fish are dry, you may build them up in the Store-house, if capable to receive them; if not, build them up in large Horses; and in Rain, cover them with Hair-cloth or Boats Sails.

WHEN you design to ship or send off your Fish, lay them out an Hour or two upon the Beach, with a warm Sun; this gives them a Clearness like hoar Frost, which we call the *Bloom*.

IF thus shipt, they will keep the Bloom, untill they are landed at any foreign Mercat.

YOUR own Experience in curing one Fat of Fish, will be a better Rule for the Quantity of Salt required, than any Person can give you.

I shall give a Guess in the adjoined Scheme.

Mud Fish

ARE used directly as those you resolve to dry; give them one Day upon the Beach to drain the Blood and Glit from them.

THEN pack them in Barrels with dry Salt, as you do in the Fat.

IF you are to stow them in the Ship's Hold in Bing, then make Partitions as Fats.

WHEN you salt mud Fish at Sea, you rub them well all over with Salt, before you either barrel or bing them; but you must bestow double the Quantity of Salt.

YOU may save the Pickle of your dry Fish, in which you lay these that are under the Size of 18 Inches, because they cannot be exported; therefore salt them and Skate, with small Salt for an Inland Consumpt.

Herrings, white.

I shall suppose your Fisher-men know how to lay and hale their Nets: A sufficient Number of which you must provide for each Boat according to her Bigness.

YOU set your Nets at Night, and the Boat rides fast by the Rope of the Last you throw out, so drives by her Nets.

THE Reason of having more as one is, that you may easily make them up as you hale them in, without intangling; which could not well be done with one large Net.

By the Dawn of Day you begin to hale the Nets as fast as you get Herrings; some of the Men fall about gipping or gutting them; and as soon as all the Nets are in, set all Hands to work.

THE *Dutch* throw all the Herrings away which are not gipped against Mid-day, as being good for nothing but to spoil the rest.

IF your Boats land their Fish every Morning, you can rouse the Fish in Fats.

Cure.

LAY Salt on the Bottom, then a Layer of Herrings, which sprinkle with Salt; then another Layer of Fish, and so on until the Fat is full, or all the Herrings laid.

LET them rouse 16, 18 or 20 Days, as your Time can permit; draw off and save your Pickle, being incomparably better than any fresh made, drain them two Days.

YOUR Barrels being ready, strow the Bottom with Salt: Your Packer ought to be dextrous in packing the Herrings close together, setting them upon the Ridge of their Back, and covering every Fish well with Salt.

THEY must be well squeezed down, by heaping them above the Chime of the Barrel; then the Cooper claps on the Head, and jumps upon it, till it enter the Chime.

WHEN headed, throw the Barrel down on the Buldge: Make a Hole in the Bung-stave for a Funnel to enter.

IF you judge your Pickle may run short, add a sufficient Quantity of fresh Water, which strengthen with Salt, till capable to swim a Herring.

FILL

FILL up your Barrels two or three Times with Pickle untill they can hold no more, before you close them.

YOUR Cooper must be very carefull about tightening the Barrels; if the Pickle leak out, your Herrings will gild, and then they are fit for no Mercat.

THE Dutch dare not wet their Nets before 13. June, and fish none to the Northward after 1. of August.

THE 14. August they fish on the Banks of Yarmouth, for Herrings, which they smoak for their own Winter Consumpt.

YOU will know a well cured Herring, cut it to the Bone, and if both Fish and Bone is white, the Fish is perfectly good.

A Barrel well packed will hold 900 Herrings.

Estimate of the Quantity of Salt.

1 Bushel, or 84. Lib. Weight of Foreign Salt will cure 120 dried Cod.

2 Bushels, or 168 Lib. Weight will cure 120 dried Ling.

2 Bushels will cure 120 wet or mud Cod.

4 Bushels will cure 120 mud Ling.

14 Bushels will cure 12 Barrels white Herrings, and half that Quantity for red.

56 Barrels small Salt will cure 12 Barrels white Herrings.

3 Barrels to so many red.

THESE cured with small Salt are only for an Inland Market, because you dare not export them.

To encourage young Undertakers in beginning so beneficial a Trade, peruse the following Schemes.

THEY are calculate for the Cure of 120 Fish.

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Column 1st, Is the Price of the Quantity of Salt at the highest Value here.

2^d, Is the Custom and Excise of the Salt.

3^d, Value of the fresh Fish at the highest.

4th, Are the three first Columns added to make a total Charge.

5th, Is the Debenture or Bounty given by the Crown to encourage Fishing.

6th, Is the nett Sum your Fish cost after Deduction of the Debenture.

I have reckoned the Herrings at 10 Pence *per* Hundred, which will be a high Price, if you ballance what they cost you during the whole Season of catching them.

Dry

Dry Cod of 24 Inches. || Dry Cod of 18 Inches.

Salt 1 Bushel.	Custom and Excise.	Value of 120 Cod.	Total Charge.	Debenture.	Fish Cost.	Salt 1 Bushel.	Value of Custom and Excise.	Value of 120 Cod.	Total Charge.	Debenture.	Fish Cost.
L. sh. d. - 2 -	L. sh. d. - 6: 9 -	L. sh. d. - 16: 8 -	L. sh. d. 1: 5: 5½	L. sh. d. 1: 5 -	L. sh. d. - 5: 5¼	L. sh. d. - 2 -	L. sh. d. - 6: 9¼	L. sh. d. - 14 -	L. sh. d. 1: 2: 9½	L. sh. d. - 12 6	L. sh. d. - 10: 3¼

Mud Cod of 24 Inches. || Mud Cod of 18 Inches.

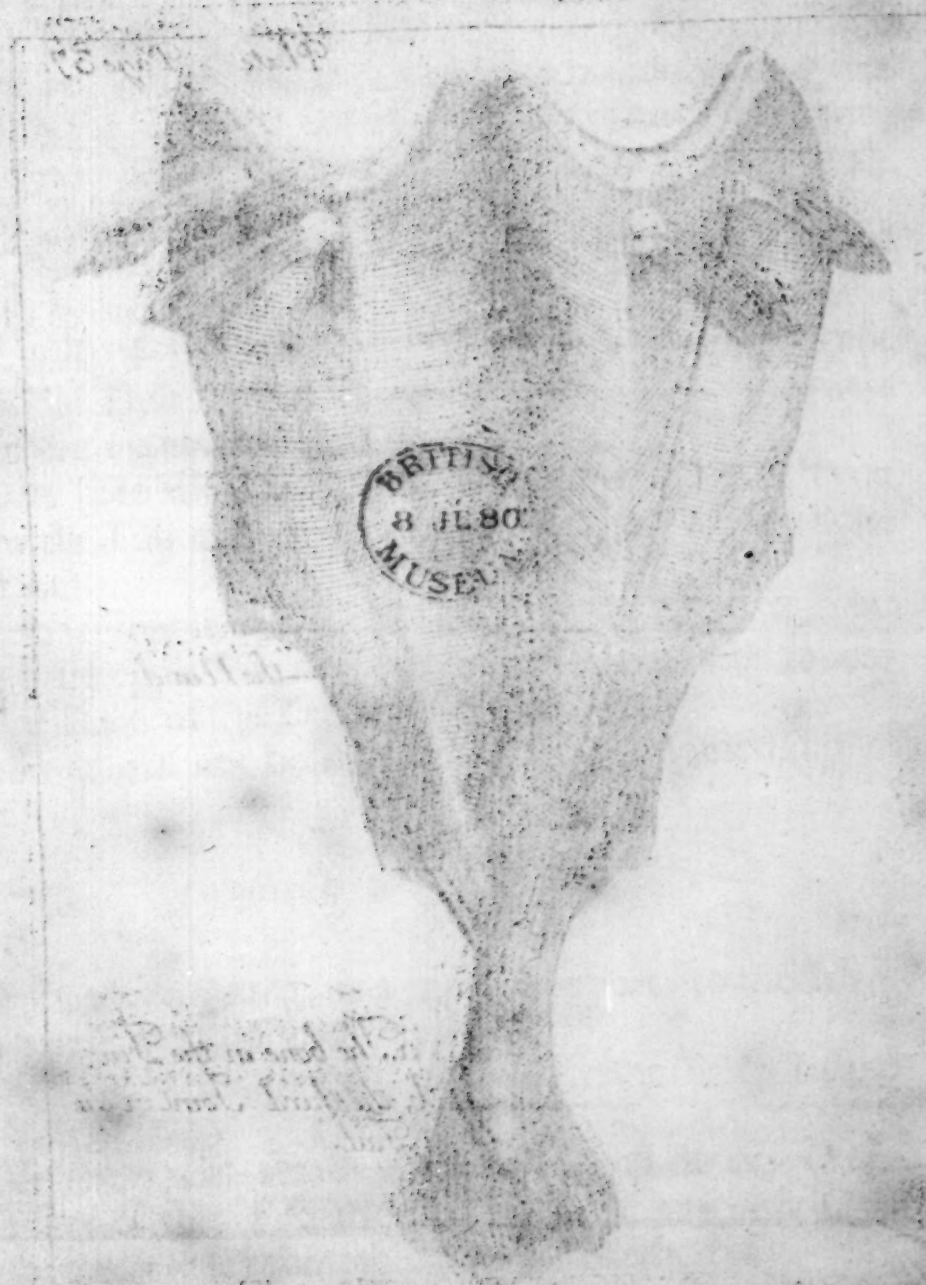
Salt 2 Bushels.	Custom and Excise.	Value of 120 Cod.	Total Charge.	Debenture.	Profit by Debenture over the Charge of the Fish.	Salt 2 Bushels.	Custom and Excise.	Value of 120 Cod.	Total Charge.	Debenture.	Fish Cost.
L. sh. d. - 4 -	L. sh. d. - 13: 6½	L. sh. d. - 16: 8 -	L. sh. d. 1: 14: 2½	L. sh. d. 2: 10 -	L. sh. d. - 15: 9½	L. sh. d. - 4 -	L. sh. d. - 13: 6½	L. sh. d. - 14 -	L. sh. d. 1: 11: 6½	L. sh. d. 1 5 -	L. sh. d. - 6: 6½

Dry Ling.						Mud Ling.					
Salt 2 Bushels.	Custom and Excise.	Value of 120 Ling.	Total Charge.	Debenture.	Fish Cost.	Salt 4 Bushels.	Custom and Excise.	Value of 120 Ling.	Total Charge.	Debenture.	Fish Cost.
L. sh. d. - 4 -	L. sh. d. 13: 6 1/2	L. sh. d. 1: 10:	L. sh. d. 1: 7: 6	L. sh. d. 1: 5: -	L. sh. d. 1: 2: 6 1/2	L. sh. d. - 8 -	L. sh. d. 1: 7: 1	L. sh. d. 1: 10:	L. sh. d. 3: 5: 1	L. sh. d. 2: 10: -	L. sh. d. - 15: 1

White Herrings.						
Salt 14 Bushels.	Custom and Excise.	Value of 9000 Herrings and Charges.	Empty Barrels 12.	Total Charge.	Debenture.	Fish Cost.
L. sh. d. 1: 8:	L. sh. d. 2: 4: 9 1/2	L. sh. d. 5: - -	L. sh. d. 1: 4: -	L. sh. d. 9: 16: 9 1/2	L. sh. d. 6: 5: -	L. sh. d. 3: 11: 9 1/2



You



BRITISH
8 JUL 80
MUSEUM



the Navel

a, The bone in the Fin
b, the third Joint in the
Tail.

YOU see here the vast Advantage of a fishing Trade. The Debentures make the Price of Fish very small: Dry Cod of 24 Inches you have for 5 Pence Farthing the great Hundred. Upon mud Cod of same length, you have not only the great Hundred Fish for nothing, but also, by the great Debenture, you have a Profit for your Pains of 15 Shillings 9 Pence half Penny *Sterl.*

THIS Consideration, I hope, will induce People to improve this so great Blessing.

IN this Essay I have taken no notice of any Fish except these which the Law hath encouraged the Cure of, by granting a Debenture exceeding the Duties on Salt.

YOU have here also the Shape of a *Cod-Fish*, by which you can see how the Fish must be measured, and how far the Bone is to be cut out.

THE Back is supposed to be up: Clap the End of the Gauge-Rod to the little upper Fin, marked (*a*); the other End touching the third Bone in the Tail in (*b*).

AND now it will not be improper to speak something of

Seath Fish.

THIS Fish, when young, is a great Support to the Islanders; they catch them in great Numbers.

WHEN old, they sell to very good Account for an Inland Market.

YOU salt them with small Salt, just as you do dry Cod.

THE Livers of this Fish afford the best of any Fish-Oyl. It will not be amiss to say something of the Method of

Boyling Oyl.

Having such Kettles as your Business can afford.

ALL the while your Livers are boyling, be carefull in skimming well, which is the greatest Nicety, for there is no other Art in it.

YOU will know when it is free from the Dreg, no more Scum will rise.

THEN draw it off with your Ladles, and boil the Dregs again untill you can have no more clear Oyl.

IF you get any Seals or Whales, or Porpoices, or in short any other oyly Fish, use the following Method.

CUT off the Speck, then cut it in very small Peices, put it in Fish Fats for some Time, untill it begin to melt.

AFTERWARDS take it out, and boyling it well in your Kettles, skim off the Oyl.

YOU are to boil this Speck untill there remain no Oyl in it.

THE Oyl you boil again as long as any Scum rises.

OBSERVING this, you cannot fail to have clear Oyl.

YOUR Barrels must be very tight, and the Heads well limed, for Oyl is amongst the most searching Liquids.

F I N I S.



Clavis.

P. F. Polish Guilders or Florins.

Lib. Pound Weight.

C. Hundred Weight.

L. The Character preceeding Sterling Money.

